

ID: CCA_2010090310491137

Number: **201040009**

Office:

Release Date: 10/8/2010

UILC: 6231.14-00

From:

Sent: Friday, September 03, 2010 10:49:14 AM

To:

Cc:

Subject: RE: Convert TEFRA Investor

Treas. Reg. 301.6231(c)-7(b) provides that if a receiver has been appointed in a receivership proceeding the partnership items of the partner convert for the latest taxable year with respect to which the United States can file a claim. The conversion occurs on the date a receiver is appointed.